IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.02.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.3744 of 2017
and WMP No.3798 of 2017

Tvl.Camera Citi Purchase,
rep by its Partner Mr. M. Paul
No.54, Cathedral Road,
Gopalapuram,
Chennai-96. .. Petitioner

vs.

The Assistant Commissioner (CT),
Royapettah Assessment Circle,
46, Greenways Road,
Chennai-28. .. Respondent

* * *

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to refund the excess tax amount Rs.6,90,581.05 with interest under Section 42(5) of the TNVAT Act, as per the petitioner's representations dated 23.09.2013 and 14.12.2016, or pass such other order or orders deem and fit proper in the circumstances of the case.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.K.Venkatesh,
Government Advocate

ORDER

1. Issue notice. Mr.K.Venkatesh, learned Government Advocate, accepts notice on behalf of the respondent.

1.1. With the consent of the learned counsels for the parties, the writ petition is taken up for final hearing and disposal.

2. The prayer made in the writ petition is for issuance of direction to the respondent to consider the petitioner's

representations dated 23.09.2013 and 14.12.2016.

3. The main grievance of the petitioner is that even though, it had closed down its business and the said fact was communicated to the respondent, the refund receivable on account of ITC has not been paid.

3.1. The petitioner contends that on closure of its business with effect from 01.04.2012, albeit for administrative reasons, the original TIN certificate and CST certificate were surrendered to the respondent.

3.2. The petitioner avers that, accordingly, a request was made that its TIN and CST Numbers be cancelled.

3.3. In support of his submission, reliance is placed by the counsel for the petitioner on the letter dated 07.06.2012.

3.4. Furthermore, a submission is made on behalf of the petitioner that for the Assessment Year 2011-12, its claim for ITC to the extent of Rs.6,90,581.05 had been allowed; reliance, in this connection, is placed on the endorsement made on its letter dated 13.09.2013.

3.6. Thus, as indicated at the very outset, two representations were made by the petitioner for seeking refund; these representations were made via communication dated 23.09.2013 and 14.12.2016.

3.7. The petitioner, as alluded to above, is aggrieved, that, there is no movement in the matter, despite, the aforementioned representations being received by the respondent.

4. Mr.K.Venkatesh, learned Government Advocate, who appears for the respondent, says that, if, a direction is issued, the said representations will be considered.

5. Accordingly, the writ petition is disposed of with a direction to the respondent to dispose of the aforementioned representations, after affording a personal hearing in the matter to the petitioner.

6. Needless to say, the aforesaid exercise will be carried out, with due expedition, though not later than six (6) weeks from the date of receipt of a copy of the order. Consequently, accompanying application is closed. No costs.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Royapettah Assessment Circle,
46, Greenways Road,
Chennai-28.

+1 CC to M/s. D. Vijayakumar, Advocate sr 9753
+1 CC to The Spl. Govt. Pleader sr 9953

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MV(CO)
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